I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filling system in accordance with § 1.6(a)(4).

Dated: March 27, 2008 Electronic Signature for Stefan D. Osterbur: /Stefan D. Osterbur/ Docket No.: 02-4018 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Daben Liu et al.

Application No.: 10/685,585 Confirmation No.: 5147

Filed: October 16, 2003 Art Unit: 2626

For: SYSTEM AND METHOD FOR CLASSIFYING Examiner: Dorothy S. Siedler

AUDIO INTO BROAD PHONEME CLASSES

(AKA PHONE DECODER)

RESPONSE TO NON-FINAL OFFICE ACTION

MS AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Madam:

INTRODUCTORY COMMENTS

In response to the non final Office Action dated December 27, 2007, please amend the above-identified U.S. patent application as follows:

A Listing of Claims begins on page 2 of this paper.

Remarks/Arguments begin on page 10 of this paper.